

103 KAR 5:230. Information to be provided by the sheriff when transferring delinquent property tax bills to the county clerk.

RELATES TO: KRS 134.122

STATUTORY AUTHORITY: KRS 134.122(1)(b)

NECESSITY, FUNCTION, AND CONFORMITY: KRS 134.122 requires the Department of Revenue to promulgate an administrative regulation providing the criteria for the information required to be provided by the sheriff when transferring delinquent property tax bills to the county clerk. This administrative regulation provides a listing of information to be included in those transfers.

Section 1. The sheriff and county clerk may mutually agree to a list of information that is needed to ensure a successful electronic transfer of delinquent property tax data from the sheriff's office to the county clerk's office by the date required by KRS 134.122.

Section 2. If the sheriff and county clerk do not mutually agree on the information to be provided electronically in the delinquent property tax data transfer, the following demographic information shall be included in any electronic form utilized to transfer delinquent tax bill data from the sheriff's office to the county clerk's office:

- (1) Tax year;
- (2) Tax bill number;
- (3) Tax district;
- (4) Taxpayer name;
- (5) Street address;
- (6) City, state, and zip code;
- (7) Property location address;
- (8) Class of property;
- (9) Assessed value of property;
- (10) Applicable tax districts;
- (11) Tax rates imposed by each tax district;
- (12) Tax amount due each tax district;
- (13) Total tax amount due;
- (14) Total penalty amount due;
- (15) Total sheriff's fee due;
- (16) Total sheriff's commission due; and
- (17) Grand total due at the time of transfer.

Section 3. The demographic information described in Section 2 of this administrative regulation shall be transferred via an electronic data file that is usable by any software vendor utilized by the sheriff or county clerk. (44 Ky.R. 1724; 1959; eff. 4-6-2018; Crt eff. 6-7-2019.)